No. 210. WHITMORE *v.* ORMSBEE, COMMISSIONER OF THE BUREAU OF REVENUE;

No. 211. KGFL, INC. *v.* ORMSBEE, COMMISSIONER OF THE BUREAU OF REVENUE; and

No. 212. HOUCK ET AL. *v.* ORMSBEE, COMMISSIONER OF THE BUREAU OF REVENUE. Appeals from the District Court of the United States for the District of New Mexico. October 14, 1946. *Per Curiam:* The motions to affirm are granted and the judgments are affirmed. (1) *Hillsborough* v. *Cromwell*, 326 U. S. 620, 623; *Matthews* v. *Rodgers*, 284 U. S. 521, 525; (2) *Union Brokerage Co.* v. *Jensen*, 322 U. S. 202. *Lake J. Frazier* for appellants. *Arthur W. Scharfeld* and *Fred E. Wilson* for appellee. Reported below: 64 F. Supp. 911.